

**RULES OF PROCEDURE
FAIRFAX COUNTY BOARD OF EQUALIZATION
OF REAL ESTATE ASSESSMENTS
As amended June 5, 2006**

1. Source of Authority

- 1.1 The Fairfax County Board of Equalization of Real Estate Assessments (BOE) acts under the authority and powers conferred upon it by section 15.2-840 and the provisions of Article 14 (§ 58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended.

2. Officers

- 2.1 The elected officers of the BOE shall be the Chairman and Secretary.
- 2.2 At the BOE's first regular meeting of each calendar year, the Chairman and Secretary shall be elected by the members for a term of one year. A vice-chairman may be appointed by the chairman at that meeting.
- 2.3 Vacancies in elected offices shall be promptly filled by regular election procedures.
- 2.4 During the period between January 1 of each calendar year and the BOE's first regular meeting thereafter, all returning officers of the previous year shall continue to serve as such until the election is held at the first regular meeting. In the event that no officers from the previous year return, the BOE member with the longest seniority on the BOE will serve as interim Chairman until the first regular meeting; and, in the event that no members for a new year have previous BOE service, the position of interim chairman will be filled by the member with the longest continuous residency in Fairfax County.

3. Duties of Officers

- 3.1 The Chairman shall:
- 3.1.1 Preside at all meetings of the BOE and of any panel of which he is a member.
- 3.1.2 Report to the BOE the contents of all official BOE communications.
- 3.1.3 Appoint members to special and standing committees, subject to approval by a majority vote of the BOE.

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- 3.1.4 Prepare and publish advertisement for all meetings of the BOE, panels, and committees.
- 3.1.5 Prepare and submit an annual written report to the Board of Supervisors and Virginia Department of Taxation (Tax Bulletin 03-10, Page 4). These reports are to be approved by a majority of members of the BOE.
- 3.1.6. Perform all other proper duties assigned by a majority vote of the BOE.
- 3.2 The Vice Chairman shall act in the absence or physical inability of the Chairman to perform his duties.
- 3.3. The Secretary shall:
 - 3.3.1. Ensure that the minutes of each BOE and panel meeting are prepared, approved, and available during normal business hours.
 - 3.3.2 Ensure the preparation of notice of the agenda and actions of the BOE for inclusion in the Weekly Agenda.
 - 3.3.3 Ensure that all necessary arrangements are made for suitable meeting places for BOE, panel and committee meetings.
 - 3.3.4 Ensure the proper and timely notification of BOE members of all meetings and their times, places and proposed agendas.
 - 3.3.5 Act in the absence or inability of the other officers to perform their duties.

4. Meetings

- 4.1 Regular meetings of the BOE shall be held at a time and at a place designated by resolution of its members at its first regular meeting of each calendar year, and as published pursuant to the Code of Virginia.
- 4.2 Regular meetings may be adjourned to a date certain, as the business of the BOE requires.
- 4.3 All meetings, regular and adjourned, of the BOE and its panels and committees shall be open to the public.

- 4.3.1 All meetings will be conducted in accordance with Chapter 37 of Title 2.2 of “The Virginia Freedom of Information Act” (VFOIA).
- 4.3.2 Any person seeking to photograph, film, record, or otherwise reproduce any portion of a BOE meeting required to be open, may do so, as long as the placement and use of the equipment will not interfere with the proceedings. (Section 2.2-3707(H), VFOIA).
- 4.4 A majority of BOE members shall constitute a quorum for BOE meetings.
- 4.5 All actions of the BOE shall be determined by a majority vote of members, including the Chairman, who are present.
- 4.6 The BOE shall be guided by Robert’s Rules of Order.
- 5. Order of Business
 - 5.1 The suggested order of business for meetings shall be:
 - 1) Call to order by the Chairman.
 - 2) Determination of a quorum.
 - 3) Approval of agenda.
 - 4) Presentation and approval of minutes of prior meetings.
 - 5) Reports of officers, committees and BOE members.
 - 6) Unfinished business.
 - 7) New Business.
 - 8) Adjournment.
- 6. Amendments
 - 6.1 These rules may be amended or modified by a recorded two-thirds vote of the BOE membership after at least two weeks advance notice of intent to change has been given in writing to each BOE member.
 - 6.2 Upon a declaration by the Chairman that an emergency exists, the two weeks advance notice may be waived by the unanimous vote of the BOE members present and voting, provided that those members constitute a quorum. Only those rule changes affected by such stated emergency may then be presented and acted upon by the BOE, and, in order to pass, shall require a recorded two-thirds vote of the membership or the unanimous vote of those present, whichever is fewer.

7. Hearings

- 7.1 All hearings on matters concerning the correction or equalization of real estate assessments shall be conducted as unfinished or new business at regular and adjourned meetings of the BOE and its panels.
- 7.2 Each regular and adjourned meeting of the BOE and each of its panels, if any, shall be electronically recorded, and the recording kept as a public record at least until such time as the minutes of that meeting are written and approved, whereupon that recording may be erased, provided that a minimum of thirty (30) calendar days has passed since the recording was made.
- 7.3 The owner(s) of a property whose assessment is under appeal may appear personally, or be represented by an attorney or other duly authorized agent.

If no one appears on behalf of the property owner at the time of the hearing, the BOE or panel may proceed to hear the application, including, if necessary, a presentation by the Department of Tax Administration or any other witness called by the BOE.

- 7.4 As set forth in the Code of Virginia §58.1-3379 (B) (C) the appellant shall bear the full burden of proving the assessment erroneous.
- 7.5 The order of procedure for the hearing of an appeal shall be:
 - a) Swearing-in of witnesses. All persons who intend to testify shall be duly sworn by taking the following oath or affirmation:

“Do you solemnly swear or affirm that the testimony, both oral and documentary, which you are about to give will be the truth, the whole truth, and nothing but the truth?”
 - b) Presentation of the appellant’s case, including testimony of witnesses and presentation of documentary evidence (10 minutes).
 - c) Presentation of testimony and documentary evidence by the Department of Tax Administration (10 Minutes).
 - d) Appellant’s rebuttal of testimony and evidence given by the Department of Tax Administration (5 minutes).

- e) Discussion among BOE or panel members.
- f) Motion, second and vote by BOE or panel members as to the resolution of the appeal. On a motion to affirm the assessment a tie vote will be recognized as an affirmation.

7.6 A property owner or his authorized representative may withdraw an appeal and elect not to proceed to a hearing before the BOE, or a panel thereof, if such withdrawal is made in writing and delivered to the BOE no later than 4:30 PM of the day which is three (3) business days prior to the date for which a hearing has been scheduled in the matter.

If a withdrawal is not made in the manner described above, then the BOE may proceed to hear the appeal as scheduled in the same manner as if no one appeared on behalf of the property owner (see Section 7.3.)

8. Panels

- 8.1 The BOE may sit in panels of at least three members each under the following terms and conditions:
- a) The presence of three (3) BOE members shall constitute a quorum.
 - b) The Chairman shall assign the members to panels and, insofar as practicable, rotate the membership of the panels.
 - c) The Chairman shall preside over any panel of which he is a member and shall designate the presiding member of the other panels.
 - d) Each panel shall perform its duties independently of the others.
 - e) The BOE shall sit *en banc* when there is a dissent in the panel to which the matter was originally assigned and an aggrieved party requests, in accordance with **Rule 9.1** an *en banc* hearing, or upon its own motion at any time, in any matter in which a majority of the BOE determines that it is appropriate to do so. The BOE sitting *en banc* shall consider and decide the matter *de novo* and may affirm, reverse or modify any previous decision by any panel.
 - f) In accordance with Code of Virginia Section 58.1-3374, as amended, when a panel of BOE hears an appeal concerning a

commercial, industrial or multi-family residential, at least one panel member must be a commercial or residential real estate appraiser, other real estate professional, builder, developer, legal professional or financial professional.

- 8.2 All written materials, maps, photographs and other documentary evidence which either the appellant or the Department of Tax Administration intends to present during a hearing must first be filed with the BOE. Any such evidence filed by the appellant must be received by June 1, and any such evidence filed by the Department of Tax Administration must be sent to the appellant at the time of notification of the date and time of the hearing.

Amendment:

This amendment shall apply only to BOE Applications filed for the 2006 Tax Year.

Applicants, who filed an administrative appeal to DTA by May 1, 2006 and filed their BOE case by the statutory June 1 deadline, may amend and supplement their original BOE case documentation within 30 days of the date of any final administrative appeal decisions by DTA. DTA may also submit additional written information to the BOE upon review of the applicant's revised BOE application.

9. Appeals

- 9.1 Any request for rehearing of a panel decision where there was dissent must be made in writing, directed to the BOE and received by the Office of the BOE no more than 14 days after the date of the original decision. The BOE will respond to such requests and will schedule an *en banc* hearing on the matter at hand.
- 9.2 Decisions of the BOE sitting *en banc* are final and may not be reconsidered by the BOE.

10. Applications for Correction or Equalization of Real Estate Assessments

- 10.1 All applications for correction or equalization of real estate assessments to the BOE shall be submitted only on forms provided by the BOE. Current forms

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and their related instructions are available at the office of the BOE or may be obtained from the Fairfax County Web Site (www.fairfaxcounty.gov/gov/boe). Such forms and their related instructions are hereby incorporated as a part of these rules.